

December 22, 2000

Publication 1346 -Record Layout Changes # 04

Record Layouts dated 12/04/00 and 12/18/00

Changes are identified by two vertical bars in the right margin (||):  
deletions are identified by a hyphen followed by two vertical bars  
(-||).

Attached are:

Forms 1040 Page 2, 1040A Page 2 and 1040EZ:

- SEQs 1321 and 1324: The Field Description is changed to N ( Self-  
Select PIN Use Only)

Form 8862 Page 1:

- New Byte Count: 0759
- Deleted Sequences: 0142, 0144, 0232, 0234
- New Sequences: 0143, 0233
- The Identification Changed: 0120, 0130, 0210, 0220
- Field Description Changed: 0140, 0230
- New Form Reference: SEQ 0146, SEQ 0148, SEQ 0236, and SEQ 0238.

Form 8862 Page 2:

- New Byte Count: 1109
- New Sequences: 0382, 0384, 0386, 0388, 0642, 0644, 0646, 0648
- New Form Reference: SEQ 0290, SEQ 0300, SEQ 0310, SEQ 0315,  
SEQ 0316, SEQ 0317, SEQ 0318, SEQ 0319, SEQ 0320, SEQ 0323, SEQ 0326,  
SEQ 0390, SEQ 0400, SEQ 0410, SEQ 0420, SEQ 0550, SEQ 0560, SEQ 0570,  
SEQ 0575, SEQ 0576, SEQ 0577, SEQ 0578, SEQ 0579, SEQ 0580, SEQ 0583,  
SEQ 0586, SEQ 0650, SEQ 0660, SEQ 0670, SEQ 0680.

Form Payment: In the Field Description, the variable format is added  
to the Byte Count

Field Identification No.	Form Ref.	Length	Field Description	
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Byte Count		4	"1036" for Fixed; "nnnn" for variable format	
Start of Record Sentinel		4	Value "*****"	
0760 Record ID		6	"RETbbb"	
0761 Type		6	"1040bb"	
0762 Page Number		5	"PG02b"	
0763 Taxpayer Identification Number		9	N (Primary SSN)	
0764 Filler		1	blank	
0765 Tax Period		6	Value "200012", YYYYMM	
0766 Filler		1	blank	
0770 AGI Repeated	34	12	N	
0772 Self 65 or Over Box	35a	1	"X" or blank	
0774 Self Blind Box	35a	1	"X" or blank	
0776 Spouse 65 or Over Box	35a	1	"X" or blank	
0778 Spouse Blind Box	35a	1	"X" or blank	
0783 Total Boxes Checked	35a	1	1, 2, 3, 4 or blank	
0786 Must Itemize Indicator	35b	1	"X" or blank	
0787 Modified Standard Deduction Ind	36	8	"SECTb933" or blank	
0788 Itemize Election Ind	36	2	"IE" or blank	
0789 Total Itemized or Standard Deduction	36	12	N	
0800 AGI Less Deduction	37	12	N	
0810 Exemption Amount	38	12	N	
0820 Taxable Income	39	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0853	Form 8814 Block	40a	1	"X" or blank	
0857	Form 8814 Amount	40a	12	N	
0880	Form 4972 Block	40b	1	"X" or blank	
0890	Education Credit Recapture Literal	40	3	"ECR" or blank	
0900	Education Credit Recapture Amount	40	12	N	
0915	Tax	40	12	N	
0918	Alternative Minimum Tax	41	12	N	
0920	Total Tax Before Credits & Other Taxes	42	12	N	
0922	Foreign Tax Credit	43	12	N	
0925	Credit for Child & Dependent Care	44	12	N	
0930	Credit for Elderly or Disabled	45	12	N	--
0935	Education Credits (Form 8863)	46	12	N	
0940	Child Tax Credit	47	12	N	--
0960	Adoption Credit	48	12	N	--
1003	Form 3800 Block	49a	1	"X" or blank	--
1004	Form 8396 Block	49b	1	"X" or blank	
1005	Form 8801 Block	49c	1	"X" or blank	
1006	Other Form Block	49d	1	"X" or blank	

Field Identification No.		Form Ref.	Length	Field Description	
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1010	Other Form Literal	49d	12	"8586", "3468", "5884", "6478", "6765", "8820", "8826", "8830", "8834", "8835", "8844", "8845", "8846", "8847", "8859", "8861" or " TRANSbALASKA"	
1015	Other Credits	49	12	N	
1017	Nonconventional Source Fuel Credit Literal	50	3	"FNS" or blank	
1018	Nonconventional Source Fuel Credit Amount	50	12	N	
1020	Total Credits	50	12	N	
@1025	Nonconventional Source Fuel Credit	50	6	" STMbnn" or blank	
1030	Tax Less Credits	51	12	N	
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank	
1040	Self Employment Tax	52	12	N	
					--
1070	Railroad Retire Indicator	53	4	"RRTA" or blank	--
1080	Social Security & Medicare tax on Tips	53	12	N	
1095	Retirement Tax Plan Literal	54	2	"NO" or blank	
1100	Tax on Retirement Plans	54	12	N	
1105	Advanced EIC Payments	55	12	N	
1107	Household Employment Taxes	56	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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*1110	Other Tax Literal	57	8	"EPP", "S72P", "UT", "S453A", " STMbnn", "ADT", "72(M)(5)", "MSA", "MED&MSA" or blank	
+1120	Other Tax Amount	57	12	N	
1121	F4255 Literal	57	3	"ICR" or blank	
1122	F4255 Amount	57	12	N	
1123	F8828 Literal	57	4	"FMSR" or blank	
1124	F8828 Amount	57	12	N	
1126	F8834 Literal	57	5	"QEVCR" or blank	--
1128	F8834 Amount	57	12	N	
1132	F8845 Literal	57	4	"IECR" or blank	--
1134	F8845 Amount	57	12	N	
1136	Total Other Tax	57	12	N	
1138	Total Tax	57	12	N	
1140	Other 1099 Withholding Literal	58	9	"FORMb1099" or blank	
1160	Withholding	58	12	N	
1161	Divorced Spouse SSN	59	9	N or blank	
1162	Divorced Literal	59	3	"DIV" or blank	
1170	ES Payments	59	12	N	
@1173	Estimated Payment Name Change	59	6	" STMbnn" or blank	
*1175	Nontaxable Earned Income Type	60b	11	AN, " STMbnn" or blank	
+1176	Nontaxable Earned Income Amt	60b	12	N	
1177	Total NEI Amount	60a	12	N	

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----	
1178	EIC Literal	60a	3	NO ENTRY	
1180	Earned Income Credit	60a	12	N	
1183	EIC Eligibility	60a	6	"CLERGY" or "NO" or blank	
1184	Excess SS Tax	61	12	N	
1186	Additional Child Tax Credit (Form 8812)	62	12	N	
1190	F4868 Amount	63	12	N	
1202	Form 2439 Block	64a	1	NO ENTRY	--
1205	Form 4136 Block	64b	1	"X" or blank	
1210	Other Payments	64	12	N	
1250	Total Payments	65	12	N	--
1260	Overpaid	66	12	N	
1270	Refund	67a	12	N	
1272	Routing Transit Number	67b	9	N or blank	
1274	Checking Account Indicator	67c	1	"X" or blank	
1276	Savings Account Indicator	67c	1	"X" or blank	
1278	Depositor Account Number	67d	17	AN (includes hyphens or blank)	
1280	Applied to ES Tax	68	12	N	
1290	Amount Owed	69	12	N	
1295	ES Penalty Indicator	70	1	NO ENTRY	
1310	ES Penalty Amount	70	12	N	
1315	Remittance		12	No Entry	

Field Identification No.	Form Ref.	Length	Field Description	
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1319	Jurat/Disclosure Version Indicator	1	A = On-Line Self Select PIN with Direct Debit B = On-Line Self Select PIN without Direct Debit C = Regular On-Line Filing with Direct Debit D = Regular On-Line Filing without Direct Debit E = Self Select PIN with Direct Debit by ERO F = Self Select PIN without Direct Debit by ERO or blank	
1320	PIN Authorization Indicator	1	Blank = PIN Not Used 1 = ERO Entered Primary Taxpayer's PIN 2 = ERO Entered Spouse's PIN 3 = ERO Entered Primary Taxpayer's PIN and Spouse's PIN 4 = Taxpayer(s) Entered PIN(s)	
1321	Primary Taxpayer Signature	5	N ( Self-Select PIN Use Only)	
1323	Occupation	25	AN	
1324	Spouse Signature	5	N ( Self-Select PIN Use Only)	
1327	Spouse Occupation	25	AN	
1328	Daytime Telephone Number	10	N	
1329	Optional Foreign Telephone Number	20	N, Allowable special characters are hyphen and space	
1332	Third Party Authorization "Yes" Box	1	"X" or blank	--

Field Identification No.		Form Ref.	Length	Field Description	
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1335	Third Party Authorization "No" Box		1	"X" or blank	
1338	Non-Paid Preparer		13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", ( left justified) or blanks	
1339	ERO/Paid Preparer ERO PIN		11	N	
1340	Name of Paid Preparer		35	AN	
1350	Preparer Self- Employment Indicator		1	AN ("X" if self-employed, otherwise blank)	
1360	Preparer SSN/ Preparer TIN		9	N or PNNNNNNNNN	
1370	Preparer Firm Name		35	AN	
1380	Preparer Firm EIN		9	N	
1390	Firm City		20	AN	
1400	Firm State		2	A	
1410	Firm Zip		9	N	
1420	Firm Telephone Number		10	N	
1465	RAL Indicator		1	"Y" or "N"	
1470	Refund Indicator		1	NO ENTRY	
	Record Terminus Character		1	Value "#"	



Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0792" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0760	Record ID		6	"RETbbb"	
0761	Type		6	"1040Ab"	
0762	Page Number		5	"PG02b"	
0763	Taxpayer Identification Number		9	N (Primary SSN)	
0764	Filler		1	blank	
0765	Tax Period		6	Value "200012", YYYYMM	
0766	Filler		1	blank	
0770	AGI Repeated	20	12	N	
0772	Self 65 or Over Box	21a	1	"X" or blank	
0774	Self Blind Box	21a	1	"X" or blank	
0776	Spouse 65 or Over Box	21a	1	"X" or blank	
0778	Spouse Blind Box	21a	1	"X" or blank	
0783	Total Boxes Checked	21a	1	1, 2, 3, 4 or blank	
0786	Must Itemize Indicator	21b	1	"X" or blank	
0787	Identification Modified Standard Deduction Ind	21	8	"SECTb933" or blank	
0789	Total Itemized or Standard Deduction	22	12	N	
0800	AGI Less Deduction	23	12	N	
0810	Exemption Amount	24	12	N	
0820	Taxable Income	25	12	N	

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0840	Education Credit Recapture Literal	26	3	"ECR" or blank	
0850	Education Credit Recapture Amount	26	12	N	
0854	Alternative Minimum Tax Literal	26	3	"AMT" or blank	
0857	Alternative Minimum Tax Amount	26	12	N	
0860	Tax	26	12	N	
0925	Credit for Child & Dependent Care	27	12	N	--
0930	Credit for Elderly or Disabled	28	12	N	
0950	Education Credits (Form 8863)	29	12	N	--
0955	Child Tax Credit	30	12	N	
0960	Adoption Credit	31	12	N	--
1020	Total Credits	32	12	N	
1030	Tax Less Credits	33	12	N	
1105	Advanced EIC Payments	34	12	N	
1138	Total Tax	35	12	N	--
1140	Other 1099 Withholding Literal	36	9	"FORMb1099" or blank	
1160	Withholding	36	12	N	
1161	Divorced Spouse SSN		9	N or blank	
1162	Divorced Literal		3	"DIV" or blank	

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----	
1170	ES Payments	37	12	N	
@1173	Estimated Payment Name Change		6	" STMbnn" or blank	
*1175	Nontaxable Earned Income Type	38b	11	AN, " STMbnn", or blank	
+1176	Nontaxable Earned Income Amt	38b	12	N	
1177	Total NEI Amount	38b	12	N	
1178	EIC Literal	38a	3	NO ENTRY	
1180	Earned Income Credit	38a	12	N	
1183	EIC Eligibility	38a	6	"NO" or blank	
1186	Additional Child Tax Credit (Form 8812)	39	12	N	
1187	F4868 Literal	40	9	"FORMb4868" or blank	
1190	F4868 Amount	40	12	N	
1199	Excess SST Literal	40	10	" EXCESSbSST" or blank	
1200	Excess SS Tax	40	12	N	
1250	Total Payments	40	12	N	
1260	Overpaid	41	12	N	
1270	Refund	42a	12	N	
1272	Routing Transit Number	42b	9	N or blank	
1274	Checking Account Indicator	42c	1	"X" or blank	
1276	Savings Account Indicator	42c	1	"X" or blank	
1278	Depositor Account Number	42d	17	AN (includes hyphens or blank)	
1280	Applied to ES Tax	43	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
1290	Amount Owed	44	12	N	
1295	ES Penalty Indicator	45	1	NO ENTRY	
1310	ES Penalty Amount	45	12	N	
1315	Remittance		12	No Entry	
1319	Jurat/Disclosure Version Indicator		1	A = On-Line Self Select PIN with Direct Debit B = On-Line Self Select PIN without Direct Debit C = Regular On-Line Filing with Direct Debit D = Regular On-Line Filing without Direct Debit E = Self Select PIN with Direct Debit by ERO F = Self Select PIN without Direct Debit by ERO or blank	
1320	PIN Authorization Indicator		1	Blank = PIN Not Used 1 = ERO entered Primary Taxpayer's PIN 2 = ERO entered Spouse's PIN 3 = ERO entered Primary Taxpayer's PIN and Spouse's PIN 4 = Taxpayer(s) Entered PIN(s)	
1321	Primary Taxpayer Signature		5	N ( Self-Select PIN Use Only)	
1323	Occupation		25	AN	
1324	Spouse Signature		5	N ( Self-Select PIN Use Only)	
1327	Spouse Occupation		25	AN	
1328	Daytime Telephone Number		10	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
1329	Optional Foreign Telephone Number		20	N, allowable special characters are hyphen and space	
1332	Third Party Authorization "Yes" Box		1	"X" or blank	--
1335	Third Party Authorization "No" Box		1	"X" or blank	
1338	Non-Paid Preparer		13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks	
1339	ERO/Paid Preparer ERO PIN		11	N	
1340	Name of Paid Preparer		35	AN	
1350	Preparer Self- Employment Indicator		1	"X" or blank	
1360	Preparer SSN/ Preparer TIN		9	N or PNNNNNNNNN	
1370	Preparer Firm Name		35	AN	
1380	Preparer Firm EIN		9	N	
1390	Firm City		20	AN	
1400	Firm State		2	A	
1410	Firm Zip		9	N	
1420	Firm Telephone Number		10	N	
1465	RAL Indicator		1	"Y" or "N"	
1470	Refund Indicator		1	NO ENTRY	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description	
-----	----	-----	-----	
		4	"0953" for Fixed; "nnnn" for variable format	
		4	Start of Record Sentinel	
0000	Record ID	6	"RETbbb"	
0001	Type	6	"1040Zb"	
0002	Page Number	5	"PG01b"	
0003	Taxpayer Identification Number	9	N (Primary SSN)	
0004	Filler	1	blank	
0005	Tax Period	6	Value "200012", YYYYMM	
0006	Filler	1	blank	
0007	Return Sequence Number	16	N	
0008	Declaration Control Number	14	N	
0010	Primary SSN	9	N (Your Social Security Number)	
0020	Primary Date of Death	8	NO ENTRY	
0030	Secondary SSN	9	N or blank	
0040	Secondary Date of Death	8	NO ENTRY	
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space ( see special instructions)	

Field Identification No.		Form Ref.	Length	Field Description
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0055	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space ( see special instructions)
0060	Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country		22	A, Allowable special character is space
0070	Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0100	Special Processing Literal		22	" DESERTbSTORM", "HAITI", " FORMERbYUGOSLAVIA", " UNbOPERATION", " JOINTbGUARD", " JOINTbFORGE", " NORTHERNbWATCH", " OPERATIONbALLIEDbFORCE" "NORTHERN FORGE" or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
@0135	Overseas Extension Explanation		6	" STMbnn" or blank
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0364	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank
0368	Household Help Amt	1	12	N
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries,Tips	1	12	N
0376	Workfare Payments Literal	1	2	"WP" or blank
0377	Workfare Payments Amount	1	12	N
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank



Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0750	Adjusted Gross Income	4	12	N (AGI)
0784	Dependent Yes-Ind	5	1	"X" or blank
0785	Dependent No-Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1140	Other 1099 Withholding Literal	7	9	"FORMb1099" or blank
1160	Withholding	7	12	N
*1175	Nontaxable Earned Income Type	8b	11	AN, "STMbnn", or blank
+1176	Nontaxable Earned Income Amt	8b	12	N
1177	Total NEI Amount	8b	12	N
1178	EIC Literal	8a	3	NO ENTRY
1180	Earned Income Credit	8a	12	N
1183	EIC Eligibility		6	"NO" or blank
1187	F4868 Literal	9	9	"FORMb4868" or blank
1190	F4868 Amount	9	12	N
1250	Total Payments	9	12	N
1256	Total Tax	10	12	N
1270	Refund	11a	12	N
1272	Routing Transit Number	11b	9	N or blank

Field Identification No.	Form Ref.	Length	Field Description
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1274	Checking Account Indicator	11c	1
1276	Savings Account Indicator	11c	1
1278	Depositor Account Number	11d	17
1290	Amount Owed	12	12
1315	Remittance		12
1319	Jurat/Disclosure Version Indicator		1
			A = On-Line Self Select PIN with Direct Debit B = On-Line Self Select PIN without Direct Debit C = Regular On-Line Filing with Direct Debit D = Regular On-Line Filing without Direct Debit E = Self Select PIN with Direct Debit by ERO F = Self Select PIN without Direct Debit by ERO or blank
1320	PIN Authorization Indicator		1
			Blank = PIN Not Used 1 = ERO entered Primary Taxpayer's PIN 2 = ERO entered Spouse's PIN 3 = ERO entered Primary Taxpayer's PIN and Spouse's PIN 4 = Taxpayer(s) Entered PIN(s)
1321	Primary Taxpayer Signature		5
1323	Occupation		25
1324	Spouse Signature		5
			N ( Self-Select PIN Use Only)

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
1327	Spouse Occupation		25	AN	
					--
					--
1332	Third Party Authorization "Yes" Box		1	"X" or blank	--
1335	Third Party Authorization "No" Box		1	"X" or blank	
1338	Non-Paid Preparer		13	Values "TCE", "VITA", "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks	
1339	ERO/Paid Preparer ERO PIN		11	N	
1340	Name of Paid Preparer		35	AN	
1350	Preparer Self- Employment Indicator		1	AN ("X" if self-employed, otherwise blank)	
1360	Preparer SSN/ Preparer TIN		9	N or PNNNNNNNNN	
1370	Preparer Firm Name		35	AN	
1380	Preparer Firm EIN		9	N	
1390	Firm City		20	AN	
1400	Firm State		2	A	
1410	Firm Zip		9	N	
1420	Firm Telephone Number		10	N	
1465	RAL Indicator		1	"Y" or "N"	
1470	Refund Indicator		1	NO ENTRY	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description	
-----	----	-----	-----	
Byte Count		4	"0759" for Fixed; "nnnn" for variable format	
Start of Record Sentinel		4	Value "*****"	
0000 Record ID		6	"FRMbbb"	
0001 Form Number		6	"8862bb"	
0002 Page Number		5	"PG01b"	
0003 Taxpayer Identification Number		9	N (Primary SSN)	
0004 Filler		1	blank	
0005 Form Occurrence Number		7	N 0000001	
0010 Year for Which You Are Filing This Form	1	4	Value "2000"	
0020 Qualifying Child of Another Person Yes Box	2	1	"X" or blank	
0030 Qualifying Child of Another Person No Box	2	1	"X"	
0040 Beginning Date Your Home In The USA	3a	8	DT	
0045 Ending Date Your Home in The USA	3a	8	DT	
0050 Beginning Date Your Spouse Home In The USA	3b	8	DT	
0055 Ending Date Your Spouse Home in The USA	3b	8	DT	
0060 Relationship Yes Box - 1	4	1	"X" or blank	
0070 Relationship No Box - 1	4	1	"X" or blank	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0080	Did the Child Live with You Yes Box - 1	5a	1	"X" or blank	
0090	Did the Child Live with You No Box - 1	5a	1	"X" or blank	
0100	Street Address During the Filing Tax Year - 1	5b Child 1	35	AN, Allowable special characters are space, slash, hyphen	
0105	City, State and Zip Code - 1	5b Child 1	25	AN	
0106	Street Address During the Filing Tax Year - 2	5b Child 1	35	AN, Allowable special characters are space, slash, hyphen	
0107	City, State and Zip Code - 2	5b Child 1	25	AN	
0108	Street Address During the Filing Tax Year - 3	5b Child 1	35	AN, Allowable special characters are space, slash, hyphen	
0109	City, State and Zip Code - 3	5b Child 1	25	AN	
0110	Name of School or Care Providers - 1	5c Child 1	35	AN	
0113	Name of School or Care Providers - 2	5c Child 1	35	AN	
0116	Name of School or Care Providers - 3	5c Child 1	35	AN	
0120	Related to the Child or Child With You-Yes Box - 1	6a	1	"X" or blank	
0130	Related to the Child or Child With You-No Box - 1	6a	1	"X" or blank	
0140	Child's Relationship to You - 1	6b	11	AN or blank	
					--

Field Identification No.	Form Ref.	Length	Field Description	
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0143 Name of the Placement Agency - 1	6b	35	AN, Allowable special characters are space, slash, hyphen or blank	
0146 Did You Care for The Child Yes Box - 1	6c	1	"X" or blank	--
0148 Did You Care for The Child No Box - 1	6c	1	"X" or blank	
0150 Relationship Yes Box - 2	4	1	'See 1st Occ.'	
0160 Relationship No Box - 2	4	1	'See 1st Occ.'	
0170 Did the Child Live with You Yes Box - 2	5a	1	'See 1st Occ.'	
0180 Did the Child Live with You No Box - 2	5a	1	'See 1st Occ.'	
0190 Street Address During The Filing Tax Year - 1	5b Child 2	35	'See 1st Occ.'	
0195 City, State and Zip Code - 1	5b Child 2	25	'See 1st Occ.'	
0196 Street Address During the Filing Tax Year - 2	5b Child 2	35	'See 1st Occ.'	
0197 City, State and Zip Code - 2	5b Child 2	25	'See 1st Occ.'	
0198 Street Address During the Filing Tax Year - 3	5b Child 2	35	'See 1st Occ.'	
0199 City, State and Zip Code - 3	5b Child 2	25	'See 1st Occ.'	
0200 Name of School or Care Providers - 1	5c Child 2	35	'See 1st Occ.'	
0203 Name of School or Care Providers - 2	5c Child 2	35	'See 1st Occ.'	

Field Identification No.		Form Ref.	Length	Field Description	
0206	Name of School or Care Providers - 3	5c Child 2	35	'See 1st Occ.'	
0210	Related to the Child or Child With You-Yes Box - 2	6a	1	'See 1st Occ.'	
0220	Related to the Child or Child With You-No Box - 2	6a	1	'See 1st Occ.'	
0230	Child's Relationship to You - 2	6b	11	'See 1st Occ.'	
0233	Name of the Placement Agency - 2	6b	35	'See 1st Occ.'	--
0236	Did You Care for The Child Yes Box - 2	6c	1	'See 1st Occ.'	--
0238	Did You Care for The Child No Box - 2	6c	1	'See 1st Occ.'	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description	
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Byte Count		4	"1109" for Fixed; "nnnn" for variable format	
Start of Record Sentinel		4	Value "*****"	
0240 Record ID		6	"FRMbbb"	
0241 Form Number		6	"8862bb"	
0242 Page Number		5	"PG02b"	
0243 Taxpayer Identification Number		9	N (Primary SSN)	
0244 Filler		1	blank	
0245 Form Occurrence Number		7	N 0000001	
0290 Did The Child Live With You in The USA Yes Box - 1	6d	1	"X" or blank	
0300 Did The Child Live With You in The USA No Box - 1	6d	1	"X" or blank	
0310 Street Address Lived During the Filing TY - 1	6e Child 1	35	AN, Allowable special characters are space, slash, hyphen	
0315 City, State and Zip Code Lived - 1	6e Child 1	25	AN	
0316 Street Address Lived During the Filing TY - 2	6e Child 1	35	AN, Allowable special characters are space, slash, hyphen	
0317 City, State and Zip Code Lived - 2	6e Child 1	25	AN	
0318 Street Address Lived During the Filing TY - 3	6e Child 1	35	AN, Allowable special characters are space, slash, hyphen	
0319 City, State and Zip Code Lived - 3	6e Child 1	25	AN	



Field Identification No.	Form Ref.	Length	Field Description	
0320 Name of School or Day Care Providers - 1	6f Child 1	35	AN	
0323 Name of School or Day Care Providers - 2	6f Child 1	35	AN	
0326 Name of School or Day Care Providers - 3	6f Child 1	35	AN	
0330 Child Lived With Any Other Yes Box - 1	7a	1	"X" or blank	
0340 Child Lived With Any Other No Box - 1	7a	1	"X" or blank	
0350 Child's Parent or Grandparent Yes Box - 1	7b	1	"X" or blank	
0360 Child's Parent or Grandparent No Box - 1	7b	1	"X" or blank	
0370 Did This Person Live with The Child Yes Box - 1	7c	1	"X" or blank	
0380 Did This Person Live with The Child No Box - 1	7c	1	"X" or blank	
0382 Relationship With This Person Yes Box - 1	7d	1	"X" or blank	
0384 Relationship With This Person No Box - 1	7d	1	"X" or blank	
0386 Child's Relationship To Person - 1	7e	11	AN or blank	
0388 Name of the Person's Agency - 1	7e	35	AN, Allowable special characters are space, slash, hyphen or blank	

Field Identification No.	Form Ref.	Length	Field Description
0390 Person's Name - 1	7f	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0400 Person's SSN - 1	7f	9	N
0410 Is Your AGI Higher Than The Other 's Yes Box - 1	7g	1	"X" or blank
0420 Is Your AGI Higher Than The Other 's No Box - 1	7g	1	"X" or blank
0430 Was The Child Under 19 And A student Yes Box - 1	8a	1	"X" or blank
0440 Was The Child Under 19 And A student No Box - 1	8a	1	"X" or blank
0450 Was The Child Under 24 And A Student Yes Box - 1	8b	1	"X" or blank
0460 Was The Child Under 24 And A Student No Box - 1	8b	1	"X" or blank
0470 Name of School, State, County, Local Gov Agency-1	8c Child 1	35	AN
0473 Name of School, State, County, Local Gov Agency-2	8c Child 1	35	AN
0476 Name of School, State, County, Local Gov Agency-3	8c Child 1	35	AN
0480 Was The Child Disabled Yes Box - 1	8d	1	"X" or blank
0490 Was The Child Disabled No Box - 1	8d	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description	
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0500	Name of Health Care Provider or Social Worker - 1	8e	35	AN	
0550	Did The Child Live With You in The USA Yes Box - 2	6d	1	'See 1st Occ.'	
0560	Did The Child Live With You in The USA No Box - 2	6d	1	'See 1st Occ.'	
0570	Street Address Lived During the Filing TY - 1	6e Child 2	35	'See 1st Occ.'	
0575	City, State and Zip Code Lived - 1	6e Child 2	25	'See 1st Occ.'	
0576	Street Address Lived During the Filing TY - 2	6e Child 2	35	'See 1st Occ.'	
0577	City, State and Zip Code Lived - 2	6e Child 2	25	'See 1st Occ.'	
0578	Street Address Lived During the Filing TY - 3	6e Child 2	35	'See 1st Occ.'	
0579	City, State and Zip Code Lived - 3	6e Child 2	25	'See 1st Occ.'	
0580	Name of School or Day Care Providers - 1	6f Child 2	35	'See 1st Occ.'	
0583	Name of School or Day Care Providers - 2	6f Child 2	35	'See 1st Occ.'	
0586	Name of School or Day Care Providers - 3	6f Child 2	35	'See 1st Occ.'	
0590	Child Lived With Any Other Yes Box - 2	7a	1	'See 1st Occ.'	
0600	Child Lived With Any Other No Box - 2	7a	1	'See 1st Occ.'	

Field Identification No.	Form Ref.	Length	Field Description	
0610 Child's Parent or Grandparent Yes Box - 2	7b	1	'See 1st Occ.'	
0620 Child's Parent or Grandparent No Box - 2	7b	1	'See 1st. Occ.'	
0630 Did This Person Live With The Child Yes Box - 2	7c	1	'See 1st Occ.'	
0640 Did This Person Live With The Child No Box - 2	7c	1	'See 1st Occ.'	
0642 Relationship With This Person Yes Box - 2	7d	1	'See 1st Occ.'	
0644 Relationship With This Person No Box - 2	7d	1	'See 1st Occ.'	
0646 Child's Relationship To Person - 2	7e	11	'See 1st Occ.'	
0648 Name of the Person's Agency - 2	7e	35	'See 1st Occ.'	
0650 Person's Name - 2	7f	35	'See 1st Occ.'	
0660 Person's SSN - 2	7f	9	'See 1st Occ.'	
0670 Is Your AGI Higher Than The Other 's Yes Box - 2	7g	1	'See 1st Occ.'	
0680 Is Your AGI Higher Than The Other 's No Box - 2	7g	1	'See 1st Occ.'	
0690 Was The Child Under 19 And A Student Yes Box - 2	8a	1	'See 1st Occ.'	
0700 Was The Child Under 19 And A Student No Box - 2	8a	1	'See 1st Occ.'	

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0710	Was The Child Under 24 And A Student Yes Box - 2	8b	1	'See 1st Occ.'
0720	Was The Child Under 24 And A Student No Box - 2	8b	1	'See 1st Occ.'
0730	Name of School, State, County, Local Gov Agency-1	8c Child 2	35	'See 1st Occ.'
0733	Name of School, State, County, Local Gov Agency-2	8c Child 2	35	'See 1st Occ.'
0736	Name of School, State, County, Local Gov Agency-3	8c Child 2	35	'See 1st Occ.'
0740	Was the Child Disabled Yes Box - 2	8d	1	'See 1st Occ.'
0750	Was the Child Disabled No Box - 2	8d	1	'See 1st Occ.'
0760	Name of Health Care Provider or Social Worker - 2	8e	35	'See 1st Occ.'
Record Terminus Character			1	Value "#"

## FORM PAYMENT

## Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description	
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Byte Count		4	"0134" for Fixed; "nnnn" for variable format	
Start of Record Sentinel		4	Value "*****"	
0000 Record ID		6	"FRMbbb"	
0001 Form Number		6	"PMTbbb"	
0002 Page Number		5	"PG01b"	
0003 Taxpayer Identification Number		9	N (Primary SSN)	
0004 Filler		1	blank	
0005 Form Occurrence Number		7	N 0000001 - 0000002	
0010 Primary SSN		9	N	
0020 Secondary SSN		9	N	
0030 Routing Transit Number		9	N	
0040 Bank Account Number		17	AN (including hyphens or blank)	
0050 Type of Account		1	"1" = Checking "2" = Savings	
0060 Amount of Tax Payment		12	N (positive only)	
0070 Tax Type Code		5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040T" = Telefile "1040S" = Estimated Payments	

## FORM PAYMENT

## Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
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0080	Requested Payment Date	8	YYYYMMDD for Balance Due (Form 1040, 1040A, 1040EZ & Telefile) YYYYMMDD for Estimated Payments Values: "20010416", "20010615" or "20010917"
0090	Taxpayer's Day Time Phone Number	10	N
0100	Reserved	1	Blank
0110	Reserved	5	Blank
0120	Reserved	5	Blank
	Record Terminus Character	1	Value "#"